

810-4-1-.11 Implementation of Senior Discount in Baldwin County, Alabama.

(1) PURPOSE – This rule is issued pursuant to authority contained in Section 40-7-49, Code of Alabama, 1975, for the purpose of establishing guidelines and procedures for the uniform implementation of senior discounts from ad valorem taxes in Baldwin County, Alabama.

(2) DEFINITIONS – For the purpose of this rule, the following terms shall have the meanings ascribed herein:

(a) Qualified taxpayer – a person age 65 or older who has maintained the property upon which they wish to claim a senior discount as his or her principle place of residence for at least 10 years prior to claiming the senior discount.

(b) Senior discount – the difference between the property taxes otherwise due and the property taxes due and payable as of October 1, 2006.

(c) Principle place of residence – real property, to include land, residential dwelling, and curtilge, used by the owner as his or her single-family owner-occupied residence.

(3) PROCEDURES – The following procedures are established to ensure the uniform implementation of senior discounts from ad valorem taxes in Baldwin County, Alabama.

(a) The senior discount must be claimed in the same manner that a homestead exemption is claimed. In order to qualify for the senior discount the taxpayer must be age 65 or older and must have maintained the property upon which they wish to claim a senior discount as his or her principle place of residence for at least 10 years prior to claiming the senior discount.

(b) In order for a property to qualify, the property must have existed as a principle place of residence on October 1, 2005. Any residential property constructed after October 1, 2005 will not qualify for the senior discount.

(c) The property taxes due and payable on property which qualifies for the senior discount may never be greater than the amount of property taxes (not to include any interest, fees, or penalties that may have been applied) due and payable as of October 1, 2006. Regardless of any increase in the market value of the property or the amount of property tax millage levied, the property taxes due and payable will be based on those property taxes due and payable as of October 1, 2006.

(d) A taxpayer may withdraw their claim for the senior discount at any time prior to the property taxes becoming delinquent. Should the taxpayer qualify for more than one exemption, the taxpayer may elect to claim the exemption that provides the greatest benefit.

(e) In the event a property upon which the senior discount is assessed sells for non-payment of property taxes and is not redeemed prior to the next October 1, lien date, the senior discount shall be forfeited.

(f) In the event a property upon which the senior discount is assessed is destroyed, the senior discount shall be forfeited, even if the residence is rebuilt as the owner's single-family owner-occupied dwelling.

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Authority: Sections 40-2A-7(a)(5), Code of Alabama 1975 and Act 2006-314
History: New rule: Filed October 4, 2007, effective November 8, 2007.